
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: All Political Subdivisions

FROM: Micah G. Vincent, Commissioner

SUBJECT: Revenue Reduction Due to Circuit Breakers

DATE: March 11, 2014

The purpose of this memorandum is to notify political subdivisions that the Department of Local Government Finance ("DLGF") will publish reports on revenue reductions due to circuit breaker credits on its website as required by IC 6-1.1-20.6-11.

Prior to July 1, 2013, publication of the reports was the responsibility of county auditors, as required by IC 6-1.1-20.6-9.5. On May 9, 2013, Governor Mike Pence signed into law House Enrolled Act 1116 ("HEA 1116"). Section 11 of HEA 1116 amends IC 6-1.1-20.6-9.5, removing the county auditors' responsibility to annually notify each political subdivision in which circuit breaker credits are applied of the resulting reduction of property tax collections for the political subdivision for that year.

If multiple reports on revenue reductions due to circuit breaker credits are received by a political subdivision, the DLGF's published version should be considered the superseding report.

Questions may be directed to Director of Data Analysis Matthew Parkinson at 317-232-3759 or mparkinson@dlgf.in.gov.